CHAPTER 11 OPERATING GUIDELINES
AND REPORTING REQUIREMENTS OF THE
THE U.S. TRUSTEE, REGION 5,
JUDICIAL DISTRICTS OF
LOUISIANA AND MISSISSIPPI
www.usdoj.gov/ust/r05

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AMENDED MAY 1, 2007

I. INTRODUCTION

A. Authority

In furtherance of the duties imposed upon the United States Trustee under the United States Bankruptcy Code (Code) and 28 U.S.C. §586(a)(3), the United States Trustee, Region 5 (UST) herein promulgates the following Operational Guidelines and Reporting Requirements (OGRR-11) for cases filed under Chapter 11 of Title 11, United States Code. The OGRR-11 establish the instructions for all debtors in possession and appointed Chapter 11 trustees (hereinafter collectively debtor or debtors).

THE DEBTOR'S ATTORNEYS SHOULD CAREFULLY REVIEW THE CONTENTS OF THESE INSTRUCTIONS WITH THE DEBTOR IMMEDIATELY UPON RECEIPT.

The responsibilities of the UST include the administrative supervision of Chapter 11 proceedings. Pursuant to Federal Rules of Bankruptcy Procedure (FRBP), it is the responsibility of the debtor to keep the UST informed of all matters pertaining to the case at all times. This includes ensuring that the UST is served with copies of all pleadings filed in the case.

Unless specifically directed otherwise, all communications and document submissions should be addressed to the appropriate office of the United States Trustee. (Attachment I).

B. Purpose

The OGRR-11 establish the procedures to be followed by each debtor subsequent to the entry of an order for relief in Chapter 11 cases and standardize the practices in Region 5.

C. Certification

The debtor or the debtor's authorized officer in the case of a corporation <u>and</u> the debtor's attorney must sign the attached "Receipt and Certification" (Attachment II) which will be submitted on or before the initial debtor interview.

D. Compliance, Amendments or Modifications

Timely compliance with each of the requirements contained herein is mandatory. Any request to amend or modify these requirements for a particular Chapter 11 case must be made in writing and approval by the UST must be in writing to be effective.

II. OPERATING REQUIREMENTS

A. General Requirements

1. The debtor must pay all obligations arising in the normal course of business after the filing of the petition (post-petition) in full when due.

2. The debtor may not pay pre-petition obligations except as allowed by the Code or by order of the court.

3. The debtor may not employ or compensate any professional, including but not limited to attorneys, accountants, realtors or appraisers, without court approval.

4. The debtor shall file all required tax returns but not pay pre-petition taxes except as allowed by order of the court. The debtor is responsible for the timely deposit and payment of post-petition taxes. Individual Chapter 11 debtors must review IRS Notice 2006-83 which provides guidance regarding tax treatment of individual Chapter 11 debtors. This notice can be obtained from the Internal Revenue Service website: http://www.irs.gov/

B. Initial Debtor Interview with Office of the U.S. Trustee

The debtor and attorney are required to attend an initial debtor interview (IDI) and no less than two days prior to the IDI produce the Initial Operating Report (Attachment II) with all required documents listed on Form 1.

C. Bank Accounts

The debtor shall:

1. Immediately upon the filing of the petition close any bank account over which the debtor has possession or control at the time of filing, open new debtor in possession accounts in an authorized depository for estate funds and certify compliance (Attachment V).

2. Ensure that the depository imprints the name of the debtor, the designation "Debtor in Possession" (not DIP), and the case number on all permanent checks for all accounts (Attachment VI - sample of check form to be used). The debtor must type or print all of the foregoing information on temporary checks. The new account signature cards shall clearly indicate that the debtor is a "Chapter 11 Debtor in Possession." A "voided" original pre-printed check for each account shall be provided to the UST with Attachment II.

3. Deposit all receipts and make all disbursements of estate funds by check or electronic fund transfers through these accounts. Notations representing reasons for disbursement shall be recorded on each check and reported monthly on the cash receipts and disbursements statement. Any funds in excess of those required for

current operations should be maintained in an interest-bearing "debtor-in-possession" account.

4. When a trustee is appointed to succeed a debtor in possession, the trustee may continue previously opened and maintained debtor in possession accounts, but must ensure that the accounts and checks reflect the trustee's name and title along with the name of the debtor and the case number. The trustee should also ensure that debtor is removed as a signatory on the account.

5. Funds of the estate may only be deposited in financial institutions which are UST authorized depositories. A list of authorized depositories is available on the Bankruptcy Forms page of the UST website at www.usdoj.gov/ust/r05.

D. Insurance

1. All debtors must maintain insurance and make all insurance premium payments when due.

2. Unless the UST directs otherwise, the debtor shall maintain at least the following insurance coverage:

   (a) If the debtor has tangible assets susceptible to casualty loss (fire, weather, theft, vandalism, etc.), casualty insurance must be maintained at an amount at least equal to the replacement value of the property;

   (b) If the debtor has employees, workers' compensation insurance and unemployment insurance must be maintained in accordance with applicable state laws;

   (c) If the debtor conducts business operations, general liability and, if appropriate, product liability insurance must be maintained; and

   (d) Any other insurance customarily used in the debtor's business.

3. The debtor must notify the insurance carrier(s) that the UST is a party to be notified regarding any changes in coverage. The debtor shall have each insurance carrier send a copy of the declaration page or certificate of proof of insurance to the UST indicating that the UST has been added.

4. Upon expiration, termination, or renewal, or any changes affecting coverage whatsoever, the debtor shall immediately notify the UST and provide adequate proof of renewal or replacement coverage in the monthly operating report (Form 2-E, page 3 of 3).

5. Proof of compliance with all sections dealing with insurance must be provided at the initial debtor interview.

E. Books and Records

The books and records of the debtor shall be closed as of the date of the filing of the petition excluding small business cases as defined at 11 U. S. C §101(51C) and (51D). The debtor shall open a new set of books and records, and shall provide separate accounting with respect to pre-petition and post-petition accounts and transactions.

F. Chapter 11 Quarterly Fees

Pursuant to the provisions of 28 U.S.C. §1930, a quarterly fee shall be paid to the UST for deposit in the Treasury. The fee must be paid on a quarterly basis from the time that a petition is filed until the case is dismissed, converted or a final decree is issued by the court closing the case, whichever occurs first. A minimum fee is due for each quarter even if no disbursements are made in the case or the case is pending as a Chapter 11 for even one day during a quarter.

The amount of the fee will vary based upon the amount of funds disbursed during a quarter. The scale used to calculate the fee is as follows:

DISBURSEMENT CATEGORY	QUARTERLY FEE DUE
Less than - $15,000.00	$250
$15,000 - $74,999.99	$500
$75,000 - $149,999.99	$750
$150,000 - $224,999.99	$1,250
$225,000 - $299,999.99	$1,500
$300,000 - $999,999.99	$3,750
$1,000,000 - $1,999.999.99	$5,000
$2,000,000 - $2,999,999.99	$7,500
$3,000,000 - $4,999,999.99	$8,000
$5,000,000 and above	$10,000

Fees are to be paid pursuant to the following schedule:

Quarter	Quarter Ending	Due Date for Payment
1st Quarter - Jan.-Feb.-Mar.	Mar. 31	April 30
2nd Quarter - Apr.-May-June	June 30	July 31
3rd Quarter - July-Aug.-Sept.	Sept. 30	Oct. 31
4th Quarter - Oct.-Nov.-Dec.	Dec. 31	Jan. 31

Debtor should contact the UST if no quarterly fee statement is received. Failure to pay all fees may result in a referral to the U. S. Treasury for collection (Attachment VII).

G. Communication with U. S. Trustee

U. S. Trustee personnel cannot communicate directly with debtors represented by an attorney unless written permission is provided prior to the communication (Attachment VIII).

III. REPORTING REQUIREMENTS

A. Operating Reports

1. Monthly operating reports shall be filed with the court and a paper copy of all reports shall be submitted to the UST with original signatures. Copies of all reports shall also be submitted to the chairperson of any creditors' committees.

2. All operating reports shall be filed by the 15th day of the month following the end of the month covered by the report. Debtors shall use the operating report forms provided by the UST (Attachment X or Attachment XI for small business cases as defined at 11 U. S. C §101(51C) and (51D)). Operating Report forms and these Guidelines can be obtained from the UST website at www.usdoj.gov/ust/r05.

3. When a trustee is appointed in a Chapter 11 case, the trustee assumes responsibility for submission of all monthly reports.

B. Post-Confirmation Reporting

Operating reports after a plan of reorganization has been confirmed are limited to Form 2-A, cover page and Form 2-D, page 2 of 4, Quarterly Fee Summary excluding small business cases as defined at 11 U. S. C §101(51C) and (51D) which shall continue using Attachment XI. Operating reports are not required for any period after a final decree is entered closing the case or an order entered dismissing or converting the case.

IV. CONCLUSION

Pursuant to 11 U.S.C. §101 et. seq. and 28 U.S.C. §586(a)(3), the UST reserves the right to revise, modify or amend these guidelines as deemed appropriate. Any inquiries regarding compliance with these guidelines should be addressed to the appropriate office of the UST.

/S/
R. MICHAEL BOLEN
United States Trustee
Region 5, Judicial Districts of
Louisiana and Mississippi

ATTACHMENT I

REGION 5 MAILING ADDRESSES

1. EASTERN AND MIDDLE DISTRICTS OF LOUISIANA:

OFFICE OF THE UNITED STATES TRUSTEE
TEXACO CENTER, SUITE 2110
400 POYDRAS STREET
NEW ORLEANS, LOUISIANA 70130
TELEPHONE: (504)589-4018
FACSIMILE: (504)589-4096

2. WESTERN DISTRICT OF LOUISIANA:

OFFICE OF THE UNITED STATES TRUSTEE
300 FANNIN STREET, ROOM 3196
SHREVEPORT, LOUISIANA 71101
TELEPHONE: (318)676-3456
FACSIMILE: (318)676-3212

3. NORTHERN AND SOUTHERN DISTRICTS OF MISSISSIPPI:

OFFICE OF THE UNITED STATES TRUSTEE
DR. A.H. McCOY FEDERAL BUILDING
100 W. CAPITOL STREET, SUITE 706
JACKSON, MISSISSIPPI 39269
TELEPHONE: (601)965-5241
FACSIMILE: (601)965-5226

Initial Debtor Interview Financial Report

CASE NAME: ______________________________

CASE NUMBER: ____________________________

Chapter 11 Cover Sheet

____
Date of Report

Mark One Box For Each Required Document
Debtor must attach each of the following documents or a satisfactory explanation for failure to attach a document.

Document Attached	Previously Submitted	Explanation Attached	REQUIRED DOCUMENTS
{ }	{ }	{ }	1. Latest Fiscal Year Financial Statements.
{ }	{ }	{ }	2. Balance Sheet as of Month-end Immediately Preceding Filing.
{ }	{ }	{ }	3. Profit and Loss Statement for Month Immediately Preceding Filing.
{ }	{ }	{ }	4. Proof of Insurance Coverage - General Liability Coverage, Property (Fire, Theft, etc.) Insurance, Workers' Compensation Insurance, Vehicle Insurance or Other.
{ }	{ }	{ }	5. Receipt and Certification of Understanding Operating Guidelines and Reporting Requirements for Chapter 11 Cases (Attachment III).
{ }	{ }	{ }	6. Completed "Information for Initial Debtor Interview" (Attachment IV).
{ }	{ }	{ }	7. Completed "Declaration of Pre-Petition Account Closings" (Attachment V).
{ }	{ }	{ }	8. Proof of establishment of debtor in possession bank accounts as outlined, infra., with voided original preprinted check (Attachment VI) and a copy of the signature card.
{ }	{ }	{ }	9. Most recently filed Federal Income Tax Return with all schedules and attachments.
{ }	{ }	{ }	10. Delinquent Quarterly Fee Notice (Attachment VII).
{ }	{ }	{ }	11. Authority for Direct Communication (Attachment VIII).
{ }	{ }	{ }	12. Six month cash flow projections in small business cases (Attachment IX).

I declare under penalty of perjury that the following Initial Debtor Interview Financial Report, and any attachments thereto, are true and correct to the best of my knowledge and belief.

Executed on: _________________
(date)

Debtor(s):*_______________________________________

____

By:** _______________________________________

Position: _______________________________________

Name of preparer: _______________________________________

Telephone No. of Preparer: _______________________________________

* both debtors must sign if a joint petition
** for corporate or partnership debtor

ATTACHMENT III

RECEIPT AND CERTIFICATION OF UNDERSTANDING OPERATING GUIDELINES AND REPORTING REQUIREMENTS FOR CHAPTER 11 CASES

CASE NAME: ____

CASE NUMBER: ____

I hereby certify that I have received from the Office of the United States Trustee the Operating Guidelines and Reporting Requirements for Chapter 11 cases. Further, I hereby certify that I have read and understand the guidelines and requirements, and I agree to perform in accordance with said guidelines and requirements.

______________________________ (Date)	______________________________ (Debtor)
	______________________________ (Debtor)
	______________________________ (Corporate Representative)
	______________________________ (Title)
	______________________________ (Printed Name of Signatory)

The undersigned, as counsel for the debtor, has read and reviewed with the debtor, the operating guidelines and reporting requirements discussed above.

______________________________ (Date)	______________________________ (Attorney for Debtor)

INFORMATION FOR INITIAL DEBTOR INTERVIEW

DATE:______________

CASE NAME: ____

CASE NUMBER: ____

BUSINESS INFORMATION:

FUNCTION: ____

NUMBER OF EMPLOYEES: _________ DATE STARTED/INCORPORATED: __________________

CORPORATE OFFICERS, PARTNERS OR SOLE PROPRIETORSHIP:

NAME	TITLE	% OF OWNERSHIP	SALARY (Past 12 Mos.)
___________________	___________________	___________________	_______________
___________________	___________________	___________________	_______________

HAS APPLICATION FOR APPOINTMENT OF DEBTOR'S COUNSEL BEEN FILED WITH THE COURT? YES _____ NO _____

SPECIFIC CONDITIONS WHICH CAUSED THE CHAPTER 11 PETITION TO BE FILED:
____

DEBTOR'S PROPOSED PLAN OF ACTION: ____

____

FINANCIAL CONDITION AS OF FILING DATE:

CASH: ___________________ INVENTORY: ____

ACCTS. RECEIVABLE (TOTAL): ___________ AMOUNT UNCOLLECTIBLE: _________________

FIXTURES & EQUIPMENT: _______________ VEHICLES: ___________________________________

REAL ESTATE:

LOCATION/DESCRIPTION	VALUE	DEBT	LIEN HOLDERS
_____________________________	___________	___________	______________________________

ACCOUNTS/NOTES RECEIVABLE FROM OFFICERS: _______________________________________

CASE NAME: ____

CASE NUMBER: ____

OTHER SIGNIFICANT ASSETS: ____

OWING UNSECURED/TRADE ACCOUNTS: ___________________ NO. OF ACCOUNTS: _________

TAXES:

TAXING AUTHORITY	AMOUNT

WAGES OWED: ___________________ NO. OF CLAIMS: ___________________

RENT OWED: ___________________ MOS. IN ARREARS: ________________

ACCOUNTS OR NOTES PAYABLE TO OFFICERS: ____

POST PETITION LITIGATION: ____

ENVIRONMENTAL CONCERNS (describe):____

____

____

SECURED DEBTS: (DO NOT REPEAT OBLIGATIONS LISTED UNDER REAL ESTATE)

SECURED PARTY	TRANSACTION DATE	AMOUNT	COLLATERAL

COMMENTS: ____

____

ATTACHMENT V

CASE NAME: ___________________________________

CASE NUMBER: _________________________________

DECLARATION OF PRE-PETITION ACCOUNT CLOSINGS

All pre-petition bank accounts of ___________________________, as listed below*,were closed on __________________:
(Debtor)
(Date)

Depository Name	Account Type	Account Number

All monies have been transferred to the following debtor in possession bank accounts*:

Depository Name	Account Type	Account Number

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on: __________________
(Date)

____
(Debtor)

____
(Debtor)

____
(Title)

____
(Printed Name of Signatory)

*Attach additional sheets if necessary

ATTACHMENT VI

DEBTOR IN POSSESSION ACCOUNTS

```
ABC, INC.                Real Estate Account         No. ___________
Debtor in Possession     Trust Account
Case No. 01-11111        Operating and/or Personal Account
1400 Everystreet         Payroll Account
Anytown, LA 80000        Tax Account                 _________, 20__
(504) 111-1111           Cash Collateral Account
                         (Whichever Applicable)

PAY TO THE
ORDER OF_____________________________________________ $___________

__________________________________________________________________

THE BANK OF ANYWHERE

FOR_________________________      ________________________________
```

This is an example of a correctly-styled check for a debtor in possession bank account. Please use it as a guide in setting up your account and in ordering checks.

The words "Debtor in Possession" and the bankruptcy case number must be IMPRINTED on all checks issued by a debtor. Handwritten, typewritten and hand-stamped versions are not acceptable. The use of the abbreviation "DIP" for debtor in possession is not acceptable. In addition, the checks must be pre-numbered by the printer.

Case Name: ____

Case Number: ____

NOTICE

DISCLOSURE OF INTENT TO USE TAXPAYER IDENTIFYING NUMBER FOR THE PURPOSE OF COLLECTING AND REPORTING DELINQUENT QUARTERLY FEES OWED TO THE UNITED STATES TRUSTEE PURSUANT TO 28 U.S.C. 1930(A)(6)

Please be advised that, pursuant to the Debt Collection Improvements Act of 1996, Public Law 104-134, Title III, Section 31001(i)(3)(A), 110 Stat. 1321-365, codified at 31 U.S.C. Section 3701, the United States Trustee intends to use the debtor's Taxpayer Identifying Number ("TIN") as reported by the debtor or debtor's counsel in connection with the chapter 11 bankruptcy proceedings for the purpose of collecting and reporting on any delinquent debt, including chapter 11 quarterly fees, that are owed to the United States Trustee.

The United States Trustee will provide the debtor's TIN to the Department of Treasury for its use in attempting to collect overdue debts. Treasury may take the following steps: (1) submit the debt to the Internal Revenue Service Offset Program so that the amount owed may be deducted from any payment made by the federal government to the debtor, including but not limited to tax refunds; (2) report the delinquency to credit reporting agencies, (3) send collection notices to the debtor, (4) engage private collection agencies to collect the debt, and (5) engage the United States Attorney's office to sue for collection. Collection costs will be added to the total amount of the debt.

____
Debtor

____
Debtor

Case Name: ____

Case Number: ____

STATEMENT OF DEBTOR'S ATTORNEY CONCERNING DIRECT CONTACT

As attorney for the above referenced Chapter 11 debtor, the undersigned attorney:

______ has no objection to UST personnel contacting the debtor(s) or debtor's representative regarding financial information contained in the monthly operating reports or initial debtor interview documents and UST quarterly fees.

Designated representative: __________________________ Telephone #:_______________

Designated representative: __________________________ Telephone #:_______________

______ requests all contacts with the debtor be arranged through me.

Dated:_____________ Signature:__________________________________
(Attorney for Debtor)

Six Month Cash Flow Projections

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6
Month:						
Beginning Cash						
RECEIPTS:						
Sales						
Other Receipts						
Total Receipts						
DISBURSEMENTS:						
Operating						
General and Administrative						
Taxes						
Notes Payable						
Personal						
Total Disbursements						
Ending Cash						

ATTACHMENT X

UNITED STATES TRUSTEE
REGION 5
INSTRUCTIONS FOR MONTHLY OPERATING REPORTS

The monthly operating reports package includes basic accounting documents and supporting schedules, as listed on FORM 2-A. Please ensure that the name of the debtor and case number appear legibly on all correspondence, reports, and forms. All requested data is to be submitted on the forms provided by the United States Trustee ("UST"). No other forms will be accepted. All forms must be completed each month, regardless of level of activity, and are due by the 15th of each month. Monthly operating reports shall be filed with the court as required by their rules and guidelines. A paper copy of all reports will be submitted to the UST with an original signature. Regardless of who prepares the reports, the reports must be signed by the debtor. The debtor is responsible for the accuracy, completeness, and timeliness of the reports in compliance with the guidelines of the UST.

FORM 2-B (Comparative Balance Sheet) and FORM 2-C (Profit and Loss Statement) provide a month-to-month comparison. Comparative forms are copied from one month to the next and new data for the current month is inserted. When the form is full, use a new form for the next month and begin the cycle again. The column labeled "Filing Date" on FORM 2-B should be annotated "N/A" on second and subsequent forms used. Please ensure that you reproduce an adequate supply of required forms.

FORM 2-B (Comparative Balance Sheet): When the Schedules and Statement of Financial Affairs are prepared, all assets are shown at fair market value. If assets are carried at historical cost on Debtor's accounting records and debtor elects to show them as such on the monthly reports, note the change on FORM 2-B and include remarks on FORM 2-F (Narrative). All subsequent reports must then carry these assets at that value. Do not use historical cost one month and fair market value the next.

On the initial FORM 2-B, the balances in the column labeled "Filing Date" are extracted from either the Schedules and Statement of Financial Affairs filed with the bankruptcy petition or the debtor's historical cost financial records. Balances for subsequent months (identify month and year in first block under "Month") are then extracted from the accounting records for each month based upon the elected method of accounting.

FORM 2-C (Profit and Loss Statement): Any entries for "Extraordinary Expenses" must be explained on FORM 2-F (Narrative).

FORM 2-D (Cash Receipts and Disbursements Statement): Separate forms are required for each month and must include all cash receipts and disbursements for all accounts. Please note that a separate cash receipts journal and cash disbursements journal are required for each account. Each journal should be clearly labeled with account identification.

FORM 2-E (Supporting Schedules): Accounts payable and accounts receivable must be aged each month, based on the due date, and individual amount of each account listed under the appropriate age category. The insurance schedule must include all policies.

FORM 2-F (Narrative): Any relevant comments should be included on FORM 2-F.

MONTHLY OPERATING REPORT

CHAPTER 11

CASE NAME: ____

CASE NUMBER: ________________________ For Period ___________________ to ____________________, 20______.

THIS REPORT IS DUE 15 DAYS AFTER THE END OF THE MONTH. The debtor must attach each of the following forms unless the United States Trustee has waived the requirement in writing. File with the court and submit a paper copy to UST with an original signature.

Form Attached	Previously Waived	REQUIRED REPORTS/DOCUMENTS
(mark only one - attached or waived)		
{ }	{ }	Comparative Balance Sheet (FORM 2-B)
{ }	{ }	Profit and Loss Statement (FORM 2-C)
{ }	{ }	Cash Receipts & Disbursements Statement (FORM 2-D)
{ }	{ }	Supporting Schedules (FORM 2-E)
{ }	{ }	Narrative (FORM 2-F)
{ }	{ }	Copies of Bank Statement(s) and Reconciliations of Bank Balance to Book Balance for all Account(s)

I declare under penalty of perjury that the following Monthly Operating Report and any attachments thereto, are true and correct to the best of my knowledge and belief.

Executed on:_______________________
(date)

Debtor(s)*:____

____

By:** ____

Position: ____

Name of preparer: ____

Telephone No. of Preparer ____

* both debtors must sign if a joint petition
** for corporate or partnership debtor

FORM 2-A
05/07

CASE NAME: ____________________________

CASE NUMBER: __________________________

COMPARATIVE BALANCE SHEET

ASSETS:	Filing Date	Month	Month	Month	Month	Month	Month
CURRENT ASSETS:							
Cash..							
Accounts Receivable, Net.							
Inventory, at lower of cost or market..							
Prepaid expenses & deposits.							
Other ______________________________							
______________________________							
TOTAL CURRENT ASSETS.							
PROPERTY, PLANT & EQUIPMENT.							
Less accumulated depreciation..							
NET PROPERTY, PLANT & EQUIPMENT.							
OTHER ASSETS ___________________________________							
___________________________________							
___________________________________							
___________________________________							
TOTAL OTHER ASSETS.							
TOTAL ASSETS.							

If assets are carried at historical cost on debtor's accounting records and debtor elects to show them as such on the monthly reports, note the change above and include remarks on FORM 2-F (Narrative). <u>All subsequent reports must then carry these assets at that value. Do not use historical cost one month and fair market value the next.</u>

CASE NAME: ____________________________

CASE NUMBER: ___________________________

COMPARATIVE BALANCE SHEET

LIABILITIES:	Filing Date	Month	Month	Month	Month	Month	Month
POST-PETITION LIABILITIES:							
Taxes payable (Form 2-E, pg.1 of 3)..							
Accounts payable (Form 2-E, pg.1 of 3).							
Other: _____________________________							
TOTAL POST-PETITION LIABILITIES:.							
PRE-PETITION LIABILITIES:							
Notes payable - secured.							
Priority debt.							
Unsecured debt.							
Other__________________________							
TOTAL LIABILITIES.							
EQUITY (DEFICIT)							
PREFERRED STOCK.							
COMMON STOCK.							
RETAINED EARNINGS:							
Through filing date..							
Post filing date.							
TOTAL EQUITY (NET WORTH).							
TOTAL LIABILITIES & EQUITY.							

CASE NAME: ____________________________

CASE NUMBER: ___________________________

PROFIT AND LOSS STATEMENT

	Month	Month	Month	Month	Month	Month
NET REVENUE.						
COST OF GOODS SOLD:						
Material.						
Labor - Direct..						
Manufacturing Overhead.						
TOTAL COST OF GOODS SOLD:.						
GROSS PROFIT:.						
OPERATING EXPENSES:						
Selling and Marketing.						
General and Administrative (rents, utilities, salaries, etc.).						
Other________________________________						
TOTAL OPERATING EXPENSES.						
INTEREST EXPENSE.						
INCOME BEFORE DEPRECIATION OR TAXES:.						
DEPRECIATION OR AMORTIZATION.						
EXTRAORDINARY EXPENSES *.						
INCOME TAX EXPENSE (BENEFIT).						
NET INCOME (LOSS)						

*Requires explanation in NARRATIVE (Form 2-F)

CASE NAME: ___________________________________ CASE NUMBER: _________________________

CASH RECEIPTS AND DISBURSEMENTS STATEMENT

For Period __________ to __________, 20___

CASH RECONCILIATION

1. Beginning Cash Balance (Ending Cash Balance from last month's report)		$___________
2. Cash Receipts (total Cash Receipts from page 2 of all FORM 2-D's)	$____________	
3. Cash Disbursements (total Cash Disbursements from page 3 of all FORM 2-D's)	$(____________)	
4. Net Cash Flow		$___________
5. Ending Cash Balance (to FORM 2-B)		$___________

CASH SUMMARY - ENDING BALANCE

	Amount*	Financial Institution
1. Real Estate Account	$_______________	____________________________
2. Trust Account	$_______________	____________________________
3. Operating and/or Personal Account	$_______________	____________________________
4. Payroll Account	$_______________	____________________________
5. Tax Account	$_______________	____________________________
6. Other Accounts (Specify checking or savings)	$_______________	____________________________
7. Cash Collateral Account	$_______________	____________________________
8. Petty Cash	$_______________	____________________________
TOTAL (must agree with line 5 above)	$===============	

*These amounts should be equal to the previous month's balance for the account plus this month's receipts less this month's disbursements.

==

ADJUSTED CASH DISBURSEMENTS

Cash disbursements on Line 3 above less inter-account transfers & UST fees paid $=========== *

* NOTE: This amount should be used to determine UST quarterly fees due and agree with Form 2-D, page 2 of 4.

CASE NAME: ___________________________________ CASE NUMBER: _________________________

QUARTERLY FEE SUMMARY

MONTH ENDED_________________________

Payment Date	Cash Disbursements *	Quarterly Fee Due	Check No.	Date
January	$_______________			
February	$_______________			
March	$_______________			
Total 1st Quarter	$________________	$_________________	_________	____________
April	$_______________			
May	$_______________			
June	$_______________			
Total 2nd Quarter	$_______________	$_________________	_________	____________
July	$_______________			
August	$_______________			
September	$_______________			
Total 3rd Quarter	$_______________	$_________________	_________	____________
October	$_______________			
November	$_______________			
December	$_______________			
Total 4th Quarter	$_______________	$_________________	_________	____________

Fee Schedule

DISBURSEMENT CATEGORY		QUARTERLY FEE DUE
Less than	$15,000.00	$250
$15,000 -	$74,999.99	$500
$75,000 -	$149,999.99	$750
$150,000 -	$224,999.99	$1,250
$225,000 -	$299,999.99	$1,500
$300,000 -	$999,999.99	$3,750
$1,000,000 -	$1,999.999.99	$5,000
$2,000,000 -	$2,999,999.99	$7,500
$3,000,000 -	$4,999,999.99	$8,000
$5,000,000 and above		$10,000

Note that a minimum payment of $250 is due each quarter even if no disbursements are made in the case during the period.
* Note: should agree with "adjusted cash disbursements" at bottom of Form 2-D, Page 1 of 4. Disbursements are net of transfers to other debtor in possession bank accounts and net of payments of prior period quarterly fees.

CASE NAME: ___________________________________

CASE NUMBER: _________________________________

CASH RECEIPTS AND DISBURSEMENTS STATEMENT

(This form should be completed for each type of account
listed on page 1 of FORM 2-D that the debtor maintained during the month.)

For Period __________ to __________, 20___

Account Name: _______________ Account Number: _______________

CASH RECEIPTS JOURNAL

(attach additional sheets as necessary)

Date	Description (Source)	Amount

Total Cash Receipts $__________

CASE NAME: ___________________________________

CASE NUMBER: _________________________________

CASH RECEIPTS AND DISBURSEMENTS STATEMENT

(This form should be completed for each type of account listed on page 1 of FORM 2-D that the debtor maintained during the month.)

For Period __________ to __________, 20___

Account Name:_______________ Account Number:_______________

CASH DISBURSEMENTS JOURNAL
(attach additional sheets as necessary)

Date	Check No.	Payee	Description (Purpose)*	Amount

Total Cash Disbursements $________________

*Identify any payments to professionals, owners, partners, shareholders, officers, directors or any insiders and all adequate protection payments ordered by the court with an asterisk or highlighting. Any payments made as a result of a court order, should indicate the order date.

CASE NAME: ________________________________ CASE NUMBER:_________________________

SUPPORTING SCHEDULES

For Period __________ to __________, 20___

POST-PETITION ACCOUNTS PAYABLE AGING REPORT

TYPE	INCURRED	DUE	0-30	31-60	61-90	OVER 90
FITW			$	$	$	$
FICA						
FUTA						
SITW						
SUTA						
OTHER TAX						
TRADE PAYABLES						
OTHER						
TOTALS			$	$	$	$

CASE NAME: ___________________________________ CASE NUMBER: ___________________________

SUPPORTING SCHEDULES

For Period ______________________ to _____________________, 20______

ACCOUNTS RECEIVABLE AGING REPORT

ACCOUNT NAME	INCURRED	DUE	0-30	31-60	61-90	OVER 90

CASE NAME: ___________________________________ CASE NUMBER: ___________________________

SUPPORTING SCHEDULES

For Period ____________________ to ____________________, 20______

INSURANCE SCHEDULE

Type	Carrier/Agent	Coverage ($)	Date of Expiration	Premium Paid
Workers' Compensation				
General Liability				
Property (Fire, Theft)				
Vehicle				
Other (list):				

(1) Attach copy of certificate of insurance or declaration page of policy for any coverage renewed or replaced during the current reporting month.

(2) For the premium paid column enter "yes" if payment of premium is current or "no" if premium payment is delinquent. If "no", explain on Form 2-F, Narrative.

CASE NAME: ___________________________________ CASE NUMBER: ___________________________

NARRATIVE STATEMENT

For Period ____________________ to ____________________, 20______

Please provide a brief description of the significant business and legal action by the debtor, its creditors or the court during the reporting period. Comments should include any change in bank accounts, explanation of extraordinary expenses, and purpose of any new post-petition financing. Comments should also include debtor's efforts during the month to rehabilitate the business and to develop a plan.

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ATTACHMENT XI

U.S. Trustee Basic Monthly Operating Report (Small Business)

Case Name: ____ **Date Filed:** ___________________________________

Case Number: ______________________________________ **SIC Code:** ____________________________________

Month (or portion) covered by this report: ________________________

IN ACCORDANCE WITH TITLE 28, SECTION 1746, OF THE UNITED STATES CODE, I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THIS U.S. TRUSTEE BASIC MONTHLY OPERATING REPORT AND THE ACCOMPANYING ATTACHMENTS ON BEHALF OF THE CHAPTER 11 DEBTOR AND, TO THE BEST OF MY KNOWLEDGE, THIS REPORT AND RELATED DOCUMENTS ARE TRUE, CORRECT AND COMPLETE.

____ ___________________________________

ORIGINAL SIGNATURE OF RESPONSIBLE PARTY **DATE REPORT SIGNED**

____

PRINTED NAME OF RESPONSIBLE PARTY AND POSITION WITH DEBTOR

The debtor is required to provide financial reports prepared by or for the debtor in addition to the information required by this form. The U.S. Trustee may permit the debtor to eliminate duplicative information. No such permission is valid unless in writing.

QUESTIONNAIRE:	YES	NO
1. IS THE BUSINESS STILL OPERATING?	☐	☐
2. DID YOU SELL ANY ASSETS OTHER THAN INVENTORY THIS MONTH?	☐	☐
3. HAVE YOU PAID ANY BILLS YOU OWED BEFORE YOU FILED BANKRUPTCY?	☐	☐
4. DID YOU PAY ANYTHING TO YOUR ATTORNEY OR OTHER PROFESSIONALS THIS MONTH?	☐	☐
5. DID YOU PAY ALL YOUR BILLS ON TIME THIS MONTH?	☐	☐
6. DID YOU PAY YOUR EMPLOYEES ON TIME?	☐	☐
7. HAVE YOU FILED ALL OF YOUR RETURNS AND PAID ALL OF YOUR TAXES THIS MONTH?	☐	☐
8. DID YOU PAY ALL OF YOUR INSURANCE PREMIUMS THIS MONTH?	☐	☐
9. DID ANY INSURANCE COMPANY CANCEL YOUR POLICY THIS MONTH?	☐	☐
10. HAVE YOU BORROWED MONEY FROM ANYONE THIS MONTH?	☐	☐
11. DO YOU HAVE ANY BANK ACCOUNTS OPEN OTHER THAN THE DIP ACCOUNT?	☐	☐
12. DID YOU HAVE ANY UNUSUAL OR SIGNIFICANT UNANTICIPATED EXPENSES THIS MONTH?	☐	☐
13. DID YOU DEPOSIT ALL MONEY FOR YOUR BUSINESS INTO THE DIP ACCOUNT THIS MONTH?	☐	☐
14. DID THE BUSINESS SELL ANY GOODS OR PROVIDE SERVICES TO ANY BUSINESS RELATED TO THE DIP IN ANY WAY?	☐	☐
15. DO YOU PLAN TO CONTINUE TO OPERATE THE BUSINESS NEXT MONTH?	☐	☐
16. ARE YOU CURRENT ON YOUR QUARTERLY FEE PAYMENT TO THE UST?	☐	☐

TAXES	YES	NO
DO YOU HAVE ANY PAST DUE TAX RETURNS OR PAST DUE POST-PETITION TAX OBLIGATIONS?	☐	☐

IF YES, PLEASE PROVIDE A WRITTEN EXPLANATION INCLUDING WHEN SUCH RETURNS WILL BE FILED, OR WHEN SUCH PAYMENTS WILL BE MADE AND THE SOURCE OF THE FUNDS FOR THE PAYMENT.

(Exhibit A)

INCOME

PLEASE SEPARATELY LIST ALL OF THE INCOME YOU RECEIVED FOR THE MONTH. THE LIST SHOULD INCLUDE ALL INCOME FROM CASH AND CREDIT TRANSACTIONS**.** [If you use an automated accounting system, please attach a copy of the Income Statement and Balance Sheet.]

TOTAL INCOME ________________

(Exhibit B)

EXPENSES

PLEASE SEPARATELY LIST ALL EXPENSES PAID BY CASH OR BY CHECK FROM YOUR BANK ACCOUNTS PAID THIS MONTH. INCLUDE THE DATE PAID, WHO WAS PAID THE MONEY, THE PURPOSE AND THE AMOUNT. [If you use an automated accounting system, please attach a copy of the Disbursements Journal, otherwise attach a copy of the check register.]

TOTAL EXPENSES ________________

(Exhibit C)

CASH PROFIT

INCOME FOR THE MONTH (TOTAL FROM EXHIBIT B) ________________

EXPENSES FOR THE MONTH (TOTAL FROM EXHIBIT C) ________________

(Subtract The Total from Exhibit C from the Total of Exhibit B)

CASH PROFIT FOR THE MONTH ________________

UNPAID BILLS

PLEASE ATTACH A LIST OF ALL DEBTS (INCLUDING TAXES) WHICH YOU HAVE INCURRED SINCE THE DATE YOU FILED BANKRUPTCY BUT HAVE NOT PAID. THE LIST MUST INCLUDE THE DATE THE DEBT WAS INCURRED, WHO IS OWED THE MONEY, THE PURPOSE OF THE DEBT AND WHEN THE DEBT IS DUE.

TOTAL PAYABLES ________________

(Exhibit D)

MONEY OWED TO YOU

PLEASE ATTACH A LIST OF ALL AMOUNTS OWED TO YOU BY YOUR CUSTOMERS FOR WORK YOU HAVE DONE OR THE MERCHANDISE YOU HAVE SOLD. YOU SHOULD INCLUDE WHO OWES YOU MONEY, HOW MUCH IS OWED AND WHEN IS PAYMENT DUE.

TOTAL RECEIVABLES ________________

(EXHIBIT E)

BANKING INFORMATION

PLEASE ATTACH A COPY OF YOUR LATEST BANK STATEMENT FOR EVERY ACCOUNT YOU HAVE AS OF THE DATE OF THIS FINANCIAL REPORT.

EMPLOYEES

NUMBER OF EMPLOYEES WHEN THE CASE WAS FILED? ______________

NUMBER OF EMPLOYEES AS OF THE DATE OF THIS MONTHLY REPORT? ______________

PROFESSIONAL FEES

TOTAL PROFESSIONAL FEES APPROVED BY THE COURT DURING THIS REPORTING PERIOD? ______________

TOTAL PROFESSIONAL FEES APPROVED BY THE COURT SINCE THE FILING OF THE CASE? ______________

TOTAL PROFESSIONAL FEES INCURRED BY OR ON BEHALF OF THE DEBTOR DURING THIS REPORTING PERIOD? ______________

TOTAL PROFESSIONAL FEES INCURRED BY OR ON BEHALF OF THE DEBTOR SINCE THE FILING OF THE CASE? ______________

PROFESSIONAL FEES INCURRED BY OR ON BEHALF OF THE DEBTOR **RELATED TO BANKRUPTCY** DURING THIS REPORTING PERIOD? ______________

PROFESSIONAL FEES INCURRED BY OR ON BEHALF OF THE DEBTOR **RELATED TO BANKRUPTCY** SINCE THE FILING OF THE CASE? ______________

PROJECTIONS

COMPARE YOUR ACTUAL INCOME, EXPENSES AND THE CASH PROFIT TO THE PROJECTIONS FOR THE FIRST 180-DAYS OF YOUR CASE PROVIDED AT THE INITIAL DEBTOR INTERVIEW.

PROJECTED INCOME FOR THE MONTH: ______________

ACTUAL INCOME FOR THE MONTH (EXHIBIT B): ______________

DIFFERENCE BETWEEN PROJECTED AND ACTUAL INCOME: ______________

PROJECTED EXPENSES FOR THE MONTH: ______________

TOTAL ACTUAL EXPENSES FOR THE MONTH (EXHIBIT C): ______________

DIFFERENCE BETWEEN PROJECTED AND ACTUAL EXPENSES: ______________

PROJECTED CASH PROFIT FOR THE MONTH: ______________

ACTUAL CASH PROFIT FOR THE MONTH
(TOTAL FROM EXHIBIT B MINUS TOTAL FROM EXHIBIT C) ______________

DIFFERENCE BETWEEN PROJECTED AND ACTUAL CASH PROFIT: ______________

[If actual cash profit was 90% or less of projected cash profit, please attach a detailed written explanation.]